IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 22ND MARCH 2007 / 1ST CHAITHRA 1929

OP.No. 8767 of 2000(R)

PETITIONER:

CHATHUPPERI MOIDU, REP. BY
THE POWER OF ATTRNEY HOLDER,
SRI.KARIKKOTTAH ARAPEEDIKAYIL
AHAMMED HAJI, THAIRA MAHAL,
ERUVATTY DESOM, THALASSERY.

BY ADV. SRI.C.KHALID
SRI.N.GOPINATHA PANICKER
SRI.P.VISWAMBARAN

RESPONDENTS:

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1. THE TAHSILDAR, THALASSERY.

2. THE REVENUE DIVISIONAL OFFICER,
THALASSERY.

3. THE DISTRICT COLLECTOR,
KANNUR.

4. THE STATE OF KERALA, REP. BY
ITS CHIEF SECRETARY,
GOVERNMENT SECRETARIAT,
TRIVANDRUM.

BY GOVERNMENT PLEADER SMT.R.BINDU

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 22/03/2007, ALONG WITH OP NO. 8750 OF 2000, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON C.M.P. NO.14621/2000 IN O.P. NO.8767/2000

DISMISSED:

22.3.2007 SD/-(C.N.RAMACHANDRAN NAIR, JUDGE.)

APPENDIX

PETITIONER'S EXHIBITS:

P1: ASSESSMENT OF R1 DT.20.9.97.

P2: TRUE COPY OF DEMAND NOTICE DT.30.9.97 ISSUED BY R1.

P3: TRUE COPY OF RECEIPT NO.64 DT.27.11.97.

P4: .DO. NO.2 DT.28.6.99.

P5: TRUE COPY OF PROCEEDINGS DT.28.5.99 OF R2.

P6: .DO. DT.26.2.2000 OF R3.

TRUE COPY

P.S. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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O.P. No.8767 of 2000

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Dated this the 22nd day of March, 2007.

JUDGMENT

The petitioner is challenging building tax assessment in respect of a two storied residential building on the ground that first floor was constructed several years back prior to construction of first floor and therefore, plinth area of ground floor should not be included. However, petitioner has not produced any material to prove his claim that ground floor was constructed in the year 1985. If ground floor was constructed earlier, then it should have been numbered by the Panchayat and besides building tax, petitioner would have been paying property tax on a regular basis. Even if part of the construction was made earlier, it should be taken that construction of building as such is completed only in 1997. In the circumstances, petitioner is not entitled to have the plinth area of the ground floor excluded from assessment. The petitioner has not raised any dispute with regard to plinth area assessed either during assessment or in appeal or revision. Same is the position with regard to rate of tax also. In the circumstances, O.P. is dismissed.

C.N.RAMACHANDRAN NAIR
Judge

pms